



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mendocino
Ukiah, California**

**Date: October 31, 2022
Filing Ref: MEN23**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2022-23**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--|-------------------------------------|
| 1. Employee Fringe Benefits | 9. Fleet (Garage) |
| 2. Building Use Depreciation | 10. County Counsel |
| 3. Other Operating Expense | 11. Software Acquisition ISF |
| 4. Information Services | 12. Vehicle Replacement ISF |
| 5. Auditor-Controller | 13. Unemployment Insurance ISF |
| 6. Central Services (General Services) | 14. General Liability Insurance ISF |
| 7. Human Resources | 15. Workers' Compensation ISF |
| 8. Facilities (Buildings & Grounds) | 16. Health Insurance ISF |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MENDOCINO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Chamise Cubbison

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Auditor-Controller/Treasurer-Tax Collector

Title

10-31-2022

10-31-2022

Date

Date

**Negotiated by Betty Chen
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Exhibit A

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Fiscal 2022-23																	Exhibit A
		Schedule 1 Building Use Depr	Schedule 2 Equipment Use	Schedule 3 Other Oper Expense	Schedule 4 Information Services	Schedule 5 Executive Office	Schedule 6 Auditor- Controller	Schedule 7 Central Svcs (GS)	Schedule 8 Human Resources	Schedule 9 Facilities (B&G)	Schedule 10 Fleet (Garage)	Schedule 11 Treasurer- Tax Coll.	Schedule 12 Retirement	Schedule 13 County Counsel	2020-21 Actual Cost	Roll Forward	2022-23 Claimable Costs
1010	Clerk of the Board	6,816	0		12,634	673	2,683	1,950	3,456	15,753	0	2	221	2,970	47,158	9,668	56,826
1015	Board of Supervisors	21,394	0		4,034	1,217	4,348	602	13,197	54,481	0	3	672	102,637	202,585	46,929	249,513
1120	Assessor	22,333	793		12,783	2,727	10,092	5,458	43,597	56,870	2,295	3	1,567	19,283	177,800	57,820	235,621
1410	Elections	9,054	16,299		19,322	378	5,905	847	9,465	13,451	0	11	160	1,853	76,745	29,263	106,008
1810	Economic Development	0	0		3,066	0	889	0	0	0	0	2	0	0	3,957	1,643	5,600
1910	Trans-Land Improvement	483	0		2,797	1,303	4,403	1,651	8,130	2,227	1,238	2	361	1,571	24,166	(8,072)	16,094
1940	Miscellaneous	0	0		10,916	10,020	15,536	0	0	0	0	8	0	0	36,480	23,997	60,477
1941	Clerk-Recorder	23,397	1,009		4,027	321	2,258	6,590	4,281	59,581	0	3	352	0	101,819	26,394	128,213
1942	Recorder Modernization	0	207		107	0	31	1,095	0	0	0	0	0	0	1,440	1,130	2,570
1944	Micrographics	1,646	0		0	131	162	0	0	4,191	0	0	0	0	6,130	(2,439)	3,691
2010	Court Collections-CC	0	1,612		73,243	0	21,255	0	0	0	0	56	32	0	96,198	(25,109)	71,089
2011	Coordinated Courts-QH	74,107	0		36,907	0	10,346	43	0	162,260	0	27	2,175	0	285,865	31,824	317,689
2012	Courts AB233 Program-CD	9,685	0		44,819	658	3,452	1,639	5,773	24,662	0	4	128	78	90,899	57,189	148,087
2060	Grand Jury	8,083	0		6,990	0	1,841	95	0	20,583	0	5	0	2,010	39,607	6,223	45,830
2070	District Attorney	32,179	7,412		102,989	6,808	44,552	11,765	53,141	85,190	30,623	60	3,031	2,354	380,103	40,617	420,720
2080	Public Defender	17,790	0		26,551	2,879	14,715	4,246	30,046	76,696	1,804	9	1,378	4,830	180,944	(20,739)	160,205
2085	Alternate Defender	3,281	0		15,860	1,033	7,275	664	6,049	21,739	0	11	192	0	56,104	(47,053)	9,050
2090	Child Support Services	29,137	0		3,195	3,584	16,553	1,797	16,239	85,752	0	14	1,599	1,865	159,735	37,890	197,626
2310	Sheriff	149,038	178,745		379,490	20,612	117,297	79,332	132,047	628,291	430,828	148	8,315	76,341	2,200,484	257,547	2,458,031
2313	Sheriff COPS	0	0		162	171	588	0	1,021	0	0	0	96	0	2,038	633	2,671
2315	Sheriff Special Projects	0	1,311		0	0	0	1,095	0	0	0	0	0	0	2,406	(3,427)	(1,021)
2510	Jail	378,097	7,337		74,641	11,298	56,745	8,897	79,378	788,907	8,199	57	3,550	8,827	1,425,933	(16,603)	1,409,330
2511	Jail COPS	0	0		107	0	31	1,095	0	0	0	0	0	0	1,233	0	1,233
2550	Juvenile Hall	104,477	1,432		21,160	2,521	14,835	1,873	27,925	182,014	802	12	1,247	0	358,298	27,549	385,846
2560	Probation Officer	23,070	1,351		56,624	6,441	28,150	8,967	40,376	101,823	8,737	20	3,038	9,898	288,495	(78,694)	209,802
2610	Fire Protection	0	0		591	0	172	0	0	0	0	0	0	0	763	0	763
2710	Agriculture	16,317	3,746		79,853	1,213	25,959	1,821	12,451	89,952	16,548	55	550	14,627	263,092	34,679	297,771
2810	Cannabis (disallowed)	2,375	0		3,495	1,078	4,379	81	18,302	10,484	2,369	3	224	0	42,790	0	42,790
2830	Office of Emerg Svcs	0	19,896		3,495	437	1,986	131	3,339	0	2,309	3	72	917	32,585	(9,862)	22,723
2840	Fish & Game	50	0		54	0	16	0	0	1,171	0	0	0	0	1,291	122	1,412
2851	Planning & Building	72,573	2,658		58,970	8,083	28,025	5,130	50,981	215,027	23,950	14	2,584	241,911	709,905	192,281	902,186
2853	Planning Team	0	311		0	0	0	0	0	0	0	0	0	0	311	0	311
2860	Animal Care	70,390	463		22,617	1,453	10,602	5,159	26,079	212,600	596	11	672	5,041	355,684	34,581	390,265
2861	Mobile Spay & Neuter	0	0		4,786	0	1,389	0	0	0	0	4	0	0	6,179	61	6,240
2910	Disaster Recovery	1,259	0		11,616	347	5,044	204	7,856	12,797	0	9	127	0	39,258	6,601	45,859
3010	Tran-Road Adm & Maint	52,308	0		208,560	11,494	93,429	31,573	85,976	147,204	18,394	149	6,415	3,416	658,918	58,287	717,205
3030	Tran-Storm Damage	0	0		5,485	0	1,592	187	0	0	0	4	0	0	7,268	(19,607)	(12,339)
3041	Tran-Roads & Bridges	0	0		0	0	0	139	0	0	58	0	0	0	197	(325)	(128)
	County Airports	53,899	1,996		0	0	0	12	0	1,492	0	0	0	0	57,399	1,497	58,896
4010	Public Health	36,954	1,496		59,419	4,019	28,302	33,956	16,543	114,334	10	40	2,470	226,438	523,980	361,778	885,758
4011	Environmtl Health	26,094	1,303		10,202	3,529	11,864	2,317	5,977	73,711	23,308	4	1,215	744	160,269	29,165	189,434
4012	AODP/SUDT	63,131	0		19,469	3,431	13,649	1,926	6,528	99,554	317	8	1,791	3,332	213,137	83,146	296,283
4013	Public Hlth Nursing	39,198	5,688		9,869	3,257	11,334	736	24,037	43,713	5,320	7	991	0	144,150	(754)	143,396
4016	Emergency Medical Svcs	1,823	0		1,614	0	469	0	0	2,162	0	1	32	0	6,101	27	6,128
4025	Employee Wellness	871	0		1,350	298	1,356	755	2,042	5,771	0	1	96	0	12,540	1,124	13,665
4050	Mental Health	90,286	0		77,610	5,504	38,646	13,020	8,516	40,804	2,882	62	4,062	4,340	285,731	(78,043)	207,688
4051	Mental Hlth Services Act	0	0		20,542	800	9,171	2,188	6,874	0	198	16	224	0	40,013	27,646	67,659
4052	Mental Hlth Treatment Act	1,062	0		6,820	213	1,634	0	668	57,556	0	3	0	0	67,956	0	67,956
4070	Co Medical Svcs Prog	0	0		430	0	124	0	0	0	0	0	0	0	554	(837)	(283)
4071	Intergov Transfer	0	0		21,403	0	6,211	0	0	0	0	16	0	0	27,630	27,321	54,951
4072	Whole Person Care	0	0		30,813	377	10,346	142	2,906	0	23	23	64	0	44,694	34,941	79,636
4073	Transitional Housing	0	0		2,234	0	635	0	4,282	0	35	1	0	0	7,186	0	7,186
4080	PHCCS Cal Childrns Svcs	9,490	0		2,366	1,117	4,199	1,684	8,601	11,258	0	2	288	0	39,005	(12,200)	26,805

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Fiscal 2022-23																Exhibit A	
																Fiscal	
	Schedule 1	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Schedule 6	Schedule 7	Schedule 8	Schedule 9	Schedule 10	Schedule 11	Schedule 12	Schedule 13	2020-21	2022-23		
	Building Use	Equipment	Other Oper	Information	Executive	Auditor-	Central Svcs	Human	Facilities	Fleet	Treasurer-	Retirement	County	Actual	Claimable		
	Depr	Use	Expense	Services	Office	Controller	(GS)	Resources	(B&G)	(Garage)	Tax Coll.		Counsel	Cost	Costs		
														Roll	2022-23		
														Forward	Costs		
4510	Trans-Solid Waste	4,268	0		1,130	66	1,146	4	4,281	234	0	1	164	30	11,324	5,431	16,755
4511	Trans-Landfill Closure	0	0		3,872	0	1,124	2	0	0	0	3	0	0	5,001	1,144	6,146
5010	Social Svcs Admin	171,771	0	0	919,401	53,750	450,370	79,596	114,464	296,987	68,201	695	22,642	183,757	2,361,834	(8,008)	2,353,825
5020	HHSA Admin	0	0		8,870	3,904	10,608	539	3,672	0	0	6	1,098	4,268	32,965	(30,807)	2,158
5510	Veterans Services	0	0		0	0	0	0	19,936	0	0	0	0	0	19,936	3,647	23,583
6110	Library	23,092	0		65,839	4,054	34,462	10,983	46,307	82,912	1,547	48	1,807	1,413	272,465	(135,140)	137,325
6210	Farm Advisor	4,302	0		4,308	318	2,052	618	2,042	23,604	4,885	3	256	0	42,388	(34,885)	7,503
7110	Cult Svcs, Museum	102,690	0		12,491	685	4,807	3,457	9,426	66,726	47	7	368	3,100	203,804	(3,259)	200,546
8010	Debt Service	0	0		269	0	78	0	0	0	0	0	0	0	347	244	591
		0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
125	First 5 Mendocino Co	0	0		1,829	0	531	0	0	0	0	1	0	0	2,361	(39,539)	(37,178)
145	LAFCO	0	0		2,510	0	640	0	0	0	0	2	0	0	3,152	1,059	4,211
326	Mendocino Co Water Agcy	488	0		2,205	133	805	539	0	1,244	0	2	98	1,874	7,388	(2,541)	4,847
327	Mendocino Co Air Quality	0	0		9,866	1,277	6,632	4,021	6,127	5,479	6,769	8	480	534	41,194	8,607	49,801
377	Mendocino County Fair	0	0		54	0	346	0	1,021	0	0	0	256	0	1,677	(181)	1,496
	Other Special Dist	0	0		163,641	0	48,282	292	0	0	0	127	320	2	212,663	37,904	250,568
408	MCOG	0	0		3,925	0	1,139	0	0	0	0	3	0	0	5,067	0	5,067
409	MTA	0	0		41,838	0	12,141	0	0	0	0	32	0	0	54,011	3,166	57,177
413	Workforce Investmt Act	0	0		0	0	0	0	0	0	0	0	0	0	0	(2)	(2)
418	WIC	20,843	0		6,953	1,335	6,796	1,178	11,744	28,993	0	5	448	0	78,295	20,159	98,454
419	Maternal Child Health	0	0		0	0	0	0	0	0	0	0	32	0	32	(41)	(9)
422	Solid Waste Mgmt Auth	0	0		0	0	0	0	0	443	0	0	0	0	443	(71)	372
426	CGAP-DFC Gang Aware	0	0		188	562	2	1,021	0	0	0	0	0	0	1,773	(1,080)	694
431	Subst Abuse & Crime Prev	1,577	0		0	0	0	0	0	3,097	0	0	32	0	4,706	1,640	6,346
434	Adolescent Fmly Life Prgm	0	0		0	0	0	0	0	0	0	0	64	0	64	(5)	59
442	HRSA	2,132	0		162	198	291	0	0	2,528	0	0	32	0	5,343	1,161	6,504
444	SAMHSA Finding Hm Proj	0	0		3,226	0	936	0	0	0	0	2	0	0	4,164	2,729	6,893
448	Statutory Rape Prosec	0	0		1,290	159	900	0	1,021	0	0	1	64	0	3,435	531	3,967
451	Area Agency on Aging	0	0		215	0	62	0	0	0	0	0	0	0	277	0	277
453	Tobacco Education	1,838	0		2,689	296	1,513	5	3,142	2,180	13	2	64	0	11,741	723	12,463
462	Homeland Security WMD 6	0	0		377	0	109	0	0	0	0	0	0	0	486	(712)	(226)
463	Marjuana Suppression	0	0		0	0	0	0	0	0	752	0	32	0	784	(13,994)	(13,210)
464	Victim Witness Assist	1,640	0		6,991	513	4,213	814	6,795	4,399	0	5	224	0	25,594	7,084	32,679
465	Anti-Drug Abuse Enforcmt	0	0		0	376	1,480	0	3,143	0	0	0	103	0	5,102	(496)	4,606
466	COMMET	0	0		9,680	0	2,809	9	0	0	0	7	0	0	12,505	4,241	16,746
474	Cal MMET	0	0		591	0	172	0	0	0	0	0	0	0	763	301	1,064
478	Bioterrorism Act	0	0		1,505	276	1,374	0	1,846	0	0	1	64	0	5,066	(7,398)	(2,333)
488	Family Planning	0	0		162	0	47	0	0	0	0	0	128	0	337	(13,231)	(12,894)
491	Stop Act	0	0		215	0	62	0	0	0	0	0	0	0	277	(84)	193
495	Child Health & Disability	0	0		0	0	0	539	0	0	0	0	32	0	571	(718)	(148)
	Other Grants	0	0		54	0	16	0	0	0	0	0	0	0	70	(353)	(283)
711	Vehicle Replacement	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
713	General Liability Ins	876	0		3,520	217	2,116	540	5,066	8,906	17	2	72	82,355	103,687	97,227	200,914
714	Workers Comp Ins	0	0		162	218	316	539	0	0	0	0	37	0	1,272	(6,385)	(5,113)
715	Health Insurance	0	0		24,521	1,069	9,097	637	2,042	0	0	19	119	0	37,504	6,171	43,674
717	Software Acquisition	0	0		0	0	0	37,199	0	0	0	0	0	0	37,199	0	37,199
	Veterans Meml Bldgs	27,308	0		0	0	0	0	69,281	0	0	0	0	0	96,589	(50,197)	46,393
	Schools	0	0		28,017	0	8,130	0	0	0	0	21	0	0	36,168	2,031	38,199
	Other	5,085	0		2,998	0	16,889	1,942	0	32,559	0	15	448	0	59,937	27,962	87,899
	Subtotal	1,820,058	255,065	0	2,911,464	188,457	1,327,528	384,316	989,238	4,172,398	664,243	1,911	79,475	1,012,617	13,806,770	1,109,847	14,916,617
	Disallowed-Cannabis	(2,375)	0	0	(3,495)	(1,078)	(4,379)	(81)	(18,302)	(10,484)	(2,369)	(3)	(224)	0	(42,790)	0	(42,790)
	Total Allocated Costs	1,817,683	255,065	0	2,907,969	187,379	1,323,149	384,236	970,936	4,161,914	661,874	1,908	79,251	1,012,617	13,763,980	1,109,847	14,873,827